

**Erie County Clerk  
Registrar Division**

*Risk Assessment – Cash Receipts/  
Revenue Collection Cycle  
Findings and Recommendations  
For the Period January 1, 2011 through  
September 30, 2012*

**TRONCONI SEGARRA  
& ASSOCIATES<sup>LLP</sup>**

Certified Public Accountants  
Business Consultants

**Erie County Clerk  
Registrar Division**

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***Table of Contents***

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	<u><b>Page</b></u>
<b>Transmittal Letter</b>	
<b>Risk Assessment – Cash Receipts/Revenue Collection Cycle</b>	
Overview and Scope .....	1
Risk Management Tolerance Model .....	2
Risk Assessment Matrix.....	3
<b>Summary of Internal Control Recommendations – Cash Receipts/Revenue Collection Cycle</b>	
Overview.....	4
<b>Detail Findings and Recommendations – Cash Receipt/Revenue Collection Cycle</b>	
Cash Receipts/Revenue Collection .....	5 – 15

To the Erie County Clerk and Management  
of the Erie County Clerk Registrar Division  
Buffalo, New York

We are pleased to report on the risk assessment for the Cash Receipts/Revenue Collection cycle of the Erie County Clerk Registrar Division (the "Division"). The purpose of our engagement is to assist you in the development of a risk assessment of Division operations, and provide recommendations to strengthen controls and reduce the identified risks. This report was developed from inquiry, observations and tests of internal controls performed for the period January 1, 2011 through September 30, 2012.

The Division's risks are the risks that an action or event will adversely affect the Division's ability to successfully achieve its objectives. The Risk Assessment – Cash Receipts/Revenue Collection Cycle section of the report analyzes the significant risk findings that were identified during our engagement.

For purposes of this report, internal controls are the processes executed by the Erie County Clerk (the "Clerk"), administrators in the Clerk's office, division heads and other personnel, designed to provide reasonable assurance that the performance of statutory functions to preserve the authenticity, accuracy, and reliability of the records accepted and maintained by the County Clerk as Registrar and Clerk of the Supreme and County Courts and of the obligations to collect fees on behalf of and remit to both the County and the State are properly and correctly accomplished. We have evaluated the Division's current internal controls and have provided our risk assessment and a set of recommendations for strengthening controls and reducing identified risks.

As noted, the purpose of our engagement was to assist you in improving the internal controls and reducing the risks that face your Division. However, it is ultimately your responsibility to assess the adequacy of your risk management system. In performing our engagement, we relied on the accuracy and reliability of information provided by Division personnel. We have not audited, examined, or reviewed the information, and express no assurance thereon.

The accompanying comments and recommendations are intended solely for the information and use of the Clerk, department heads, and others within the Division, and should not be used for any other purpose. The Division's written responses to our recommendations identified during our procedures were not subjected to our procedures and, accordingly, we have not evaluated them to determine their validity and/or if they have been implemented.

We appreciate the opportunity to serve you and thank the individuals in your Division for their cooperation. We have already discussed many of these comments and suggestions with various Division personnel, and we will be pleased to discuss them in further detail at your convenience. Through our ongoing involvement with you as a client and our knowledge of your processes, we would be pleased to perform any additional studies of these matters, or to assist you in implementing the recommendations.

*Tronconi Segarra & Associates LLP*

November 1, 2013

**Risk Assessment –  
Cash Receipts/Revenue Collection Cycle**



**Erie County Clerk Registrar Division**  
***Risk Assessment – Cash Receipts/Revenue Collection Cycle***  
***For the Period January 1, 2011 through September 30, 2012***

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## **Overview and Scope**

The Division's risks are the risks that an action or event will adversely affect the Division's ability to successfully achieve its objectives. During our engagement, we became aware of various sources of risk that impact the Division. We evaluated these risks by using two distinct assessments of impact and likelihood. A simple rating scale has been developed for this purpose. The rating scale ranges from minor to significant impact, and low to high likelihood, using a 3-point scale.

Impact refers to the extent of the consequences or implications if the risk does occur. To assess impact, we have determined how much of an impact the risk has if it does occur:

- A minor impact suggests that the risk would not have important implications on the Division.
- A moderate impact suggests that the risk could have implications for the Division's ability to succeed.
- A significant impact suggests that the risk would have important implications on the Division.

Likelihood refers to the probability that the risk may occur given the current context of the Division. To assess likelihood, we have determined how likely it is that the risk will occur in the future, given what is currently done to manage said risk:

- A low likelihood suggests that the risk is unlikely to occur, given its nature and current risk management practices in place.
- A medium likelihood of occurrence suggests that the risk has a moderate probability of occurrence.
- A high likelihood of occurrence suggests that the risk is likely to occur, despite the current risk management practices in place.

The Risk Management Tolerance Model and the Risk Assessment Matrix that follow summarize these risks and assesses their impact and likelihood.

The Internal Control Recommendations section of this report presents recommendations with more detail information regarding criticality and implementation timeliness. This report includes our work on the Cash Receipts/Revenue Collection cycle.

**Erie County Clerk Registrar Division**  
*Risk Assessment – Cash Receipts/Revenue Collection Cycle (continued)*  
*For the Period January 1, 2011 through September 30, 2012*

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**Risk Management Tolerance Model**

<b>Impact</b>		<i>Significant</i>			CR
		<i>Moderate</i>			
		<i>Minor</i>			
			<i>Low</i>	<i>Medium</i>	<i>High</i>
			<b>Likelihood</b>		

**Erie County Clerk Registrar Division**  
***Risk Assessment – Cash Receipts/Revenue Collection Cycle (continued)***  
***For the Period January 1, 2011 through September 30, 2012***

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**Risk Assessment Matrix**

<b><u>Cycle</u></b>	<b><u>Risk Assessment Based on Procedures Performed</u></b>	<b><u>Impact</u></b>	<b><u>Likelihood</u></b>
<b>CR</b>	We noted high overall risk in the Cash Receipts/Revenue Collection cycle. Risks occur due to a lack of a financial accounting general ledger to properly record collection and disbursement of revenue, a lack of segregation of duties and periodic oversight over disbursements and banking transactions, and insufficient controls over user access to the Division's cashier software.	<b>Significant</b>	<b>High</b>



**Summary of Internal Control Recommendations –  
Cash Receipts/Revenue Collection Cycle**

**Erie County Clerk Registrar Division**  
**Summary of Internal Control Recommendations**  
**Cash Receipts/Revenue Collection Cycle**  
**For the Period January 1, 2011 through September 30, 2012**

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**Overview**

Internal control recommendations represent those areas that afford department heads of the Division the opportunity to improve financial reporting and internal controls, to better safeguard Division assets, and/or to more efficiently or accurately record, summarize, and report financial transactions and information. They also represent those areas that may improve efficiency of operations and accounting functions, potentially resulting in costs savings.

We have provided a criticality rating and an implementation timeline for each internal control recommendation. Criticality ratings considered were urgent, important, and routine. The implementation timelines considered were short-term and long-term, reflecting the effort and time required to implement the applicable recommendation while factoring in the criticality assigned thereto.

As a result of our procedures performed for the Cash Receipts/Revenue Collection cycle, there were nineteen (19) total recommendations. The criticality and timeline for the recommendations is as follows:

Internal Control Area	Number of Recommendations	Criticality			Timeline	
		Routine	Important	Urgent	Short Term	Long Term
Cash Receipts / Revenue Collection (CR)	19	4	10	5	15	4
Total Recommendations	19	4	10	5	15	4

**Timeline** – each of the detail findings includes a timeline reference of either “short-term” or “long term.” Short-term refers to findings that we believe can be corrected within one year. Long-term refers to findings that may require changes to organization, systems, or procedures that may require over one year to effectuate the change.

**Detail Findings and Recommendations –  
Cash Receipts/Revenue Collection Cycle**

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle**  
*For the Period January 1, 2011 through September 30, 2012*

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**Cash Receipts/Revenue Collection**

**Recommendation #CR1**

**Criticality:     Urgent**

**Timeline:       Short-Term**

The Finance Deputy has sole custody of daily and monthly Excel spreadsheets used to track Division revenue and disbursements. Data from New Vision reports, as well as from the Division's bank statements, is manually entered into the Excel spreadsheets, and data from daily Excel spreadsheets are linked into a monthly spreadsheet used to determine amounts to disburse to State and local entities. These reports are currently not accessible by other Division employees.

Based on our review and detail testing of these spreadsheets, it was further noted that formulas within these spreadsheets generated inaccurate results and certain cells contained inaccurate, hard coded values. As a result, revenue collection records kept by the Clerk may have been calculated incorrectly. We also noted that the data in the spreadsheets can be obtained directly from New Vision reports, eliminating the need to utilize spreadsheets to account for revenue and disbursements.

We recommend that until an accounting software package is implemented by the Division, an independent review of the Finance Deputy's daily and monthly Excel spreadsheets be completed to verify the accuracy of the data within the files. Additionally, the Division should investigate if New Vision reports can provide the necessary data in order to eliminate the reliance on formulas within the Excel spreadsheets, eliminate certain aspects of the spreadsheets that are unnecessary, and/or eliminate the spreadsheets altogether.

We noted that subsequent to our risk assessment procedures, the Division implemented a QuickBooks double-entry accounting system to track revenue and disbursements of the Division. Additionally, the Division investigated and identified New Vision reports which will be referenced to obtain the necessary data for use in the accounting system. These measures have eliminated the Division's need for the Finance Deputy's Excel spreadsheets going forward.

**Clerk's Response:**

We fully concur with this recommendation and as noted have taken steps to transition to a double entry accounting system. With guidance from Tronconi Segarra we purchased and installed QuickBooks and established reports from New Vision to track revenue and disbursements. All receipts and disbursements for calendar year 2013 will be tracked and reported utilizing QuickBooks. The use of Excel spreadsheets has been discontinued.

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle (continued)**  
**For the Period January 1, 2011 through September 30, 2012**

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**Recommendation #CR2**

**Criticality:**     **Urgent**  
**Timeline:**     **Short-Term**

Supervisors within each department of the Division, the Finance Deputy, and the Supervisor of Data Processing have all been assigned administrator access to the New Vision software.

Additionally, there is no formal, written change control process for program updates, the software itself, or for adding, changing or deleting users of New Vision.

We recommend that administrator access to New Vision be limited to information technology ("IT") personnel and that a formal, written change control process be developed and implemented for the New Vision software.

**Clerk's Response:**

Administrator access to New Vision is controlled by the Clerk's Supervisor of Data Processing who monitors program updates, user roles and access on a regular basis. User access is maintained as part of the County's overall employee separation process and is automatically terminated when a user is separated from County service or moved to another position. In accordance with this recommendation, written documentation has been developed.

**Recommendation #CR3**

**Criticality:**     **Urgent**  
**Timeline:**     **Short-Term**

The Erie County Information and Support Services department is in the process of revising its written disaster recovery plan. It was noted that the previous version of the disaster recovery plan did not include the New Vision cashiering software used by the Division.

We recommend that all critical systems of the Division be included in the revised version of the Erie County written disaster recovery plan.

**Clerk's Response:**

The County Clerk's Office has formally requested the County's information technology department (DISS) include the Clerk's New Vision software in any revised disaster recovery plan for the County.

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle (continued)**  
**For the Period January 1, 2011 through September 30, 2012**

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**Recommendation #CR4**

**Criticality:** Urgent

**Timeline:** Long-Term

The Division currently records cash receipts within the New Vision cashiering software; however the accounting for daily and monthly revenue and disbursements is maintained separately within Excel spreadsheets by the Finance Deputy. Data from New Vision reports are manually entered into the Excel spreadsheets.

We recommend that the Clerk and Division management research appropriate accounting software which could be integrated with New Vision to reduce the number of errors that have occurred or can occur with the current manual accounting process. The accounting software would provide the ability to improve procedures for bank reconciliations, monitoring of receivables, escrow and charge accounts, credit card payment tracking, and disbursing revenue to the proper State and local entities.

**Clerk's Response:**

QuickBooks has been installed and is being used to record all transactions beginning with calendar year 2013. The Finance Deputy now utilizes QuickBooks for tracking all daily activity, bank reconciliations and disbursements.

**Recommendation #CR5**

**Criticality:** Urgent

**Timeline:** Long-Term

Historically, the Division has not had written financial accounting or cash collection procedures, including the procedures performed by the Finance Deputy. We recommend that management develop written procedures for key daily and monthly activities of each department within the Division, including the duties of the Finance Deputy.

**Clerk's Response:**

The Finance Deputy has developed a working document that details written procedures for key daily and monthly activities which also includes the duties of the Finance Deputy.

**Recommendation #CR6**

**Criticality:** Important

**Timeline:** Short-Term

We noted that cashiers have the ability to override and process transactions with shortages without the authorization of a supervisor. Also, exception reports available within New Vision are either not



**Erie County Clerk Registrar Division**  
***Detail Findings and Recommendations***  
***Cash Receipts/Revenue Collection Cycle (continued)***  
***For the Period January 1, 2011 through September 30, 2012***

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being regularly reviewed by management, or reviewed at all, such as reports on voided receipts, revised receipts, cashier shortages and negative escrow accounts.

We recommend that the Division consider requiring supervisor authorization for voided receipts, revised receipts, cashier shortages and negative escrow account balances. Also, we recommend that the Division utilize the standard reporting capabilities of New Vision, and also work with the software provider to develop customized reports as appropriate, in order for management to properly monitor cash receipts, investigate exceptions as needed and document their review.

**Clerk's Response:**

In conjunction with Recommendation #CR9, the Clerk's Office undertook an exhaustive review of the receipt revision process as it relates to the historical integrity of data and accuracy of financial reporting. Within the Clerk's software program, same day receipt revisions are allowed by cashiers; and monitored by the Finance Deputy from the nightly close-out reports. Next-day and all historical receipt revisions are only made at the supervisory level.

Negative escrow balances are against the Clerk's established policies. A post-recommendation review of escrow account activity indicated most instances where a negative balance occurred were found to be on high-frequency copy accounts handled in Basement Records. A re-training process is currently underway to address this issue with the two cashiers involved.

**Recommendation #CR7**

**Criticality:     Important**

**Timeline:       Short-Term**

Credit card settlement payments received electronically by the Division from the credit card processor are noted as part of the bank reconciliation process; however, there is no reconciliation of expected payments to the actual electronic settlement payments received.

We recommend the Division develop a process to properly track credit card payments in order to identify any uncollected amounts or discrepancies requiring follow up, and/or integrate such a process with an accounting software package.

**Clerk's Response:**

The Clerk's Office has instituted daily procedures relative to the recording of credit card and ACH transactions into QuickBooks, as well as documented procedures to deal with any discrepancies.

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle (continued)**  
**For the Period January 1, 2011 through September 30, 2012**

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**Recommendation #CR8**

**Criticality:    Important**

**Timeline:     Short-Term**

Customers in the Basement Records department are issued a paper receipt from a pre-numbered, duplicate receipt book and payments received are placed in an unlocked drawer behind the counter. A cashier subsequently enters the transaction into New Vision and places the cash/check in the cash register. Every transaction from a particular business day may not get entered into New Vision by the end of the day.

We recommend that receipt transactions are recorded into New Vision at the time of payment, cash/checks are placed in the secure cash register, and customers are provided a receipt from New Vision. In the event that this is not possible, there should be an independent review of paper receipts to the receipts processed in New Vision to ensure the completeness of transactions entered into New Vision.

**Clerk's Response:**

All customers transacting business at the counter are given a receipt from New Vision when served. Orders for copies (mail and searcher orders) are receipted through New Vision at time of processing and verified against number of copies indicated. Due to constraints tied to job titles and job specifications, not all employees in Basement Records are able to handle cash which necessitates some transactions being cashiered after copies are made. As recommended by Tronconi Segarra, paper receipts are maintained for comparison to transactions entered into New Vision.

**Recommendation #CR9**

**Criticality:    Important**

**Timeline:     Short-Term**

We noted that a receipt transaction entered into New Vision on a given date may be revised on a subsequent date by a supervisor. Depending on the circumstances, this may affect historical transaction amounts for the original transaction date within New Vision.

We recommend that the Division research the feasibility within New Vision of linking a separate, subsequent receipt transaction to the original transaction in order to avoid altering historical data with no audit trail.

**Clerk's Response:**

As stated in CR#6, new procedures have been developed and documented that protect the integrity of the historical data whenever a receipt is revised.

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle (continued)**  
**For the Period January 1, 2011 through September 30, 2012**

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**Recommendation #CR10**

**Criticality:     Important**

**Timeline:      Short-Term**

The banking transactions (deposits, disbursements, transfers) and reconciliations for five Division bank accounts are tracked by the Finance Deputy in an Excel spreadsheet each month. Based on a cursory review of the September 2012 banking spreadsheet, there were un-reconciled differences in several of the bank accounts and stale dated checks going back to 2011. Differences were difficult to quantify without a general ledger accounting system.

We recommend that until an accounting software package is implemented by the Division, the monthly bank reconciliations, bank statements and cancelled checks be reviewed by an individual independent of the cash receipts and disbursements functions. The Division should attempt to identify the source of the un-reconciled differences, which may be due to manual keying errors. Any gaps in check numbering sequence should be investigated, and all stale dated checks should be addressed in a timely manner and in accordance with any legal requirements. Lastly, check stock should be updated to specifically include "Void After 180 Days" on the face of each check.

**Clerk's Response:**

With the conversion from Excel spreadsheets to a double entry accounting system for calendar year 2013, the Clerk's Office is now able to reconcile bank accounts, produce reports, and produce a monthly balance sheet. These reporting capabilities allow for review by management, accurate monthly analysis and future projection estimates.

The Division is now using checks for the Imprest (Refund) Account with the added information "Void After 180 Days" clearly printed on each check.

**Recommendation #CR11**

**Criticality:     Important**

**Timeline:      Short-Term**

One of the Division's bank accounts for mortgage tax disbursements contains approximately \$240,000. Currently, Division management had not determined the origination of the funds. We recommend that Division management research with their bank as to the source of the funds and determine the proper disposition of the funds as necessary.

**Clerk's Response:**

The Clerk's Office verified that in accordance with State Law, this account is used to segregate mortgage tax monies due to counties other than Erie County. Upon verification and direction from New York State, appropriate disbursements are made.

**Erie County Clerk Registrar Division**  
***Detail Findings and Recommendations***  
***Cash Receipts/Revenue Collection Cycle (continued)***  
***For the Period January 1, 2011 through September 30, 2012***

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**Recommendation #CR12**

**Criticality:     Important**

**Timeline:     Short-Term**

The Finance Deputy has sole custody over pre-numbered check stock for each Division bank account and also maintains a County Clerk signature stamp. The check stock and signature stamp are maintained in the Finance Deputy's office in separate, unlocked drawers and the office is unlocked during the day. Although the office can be locked, the office space has no ceiling.

The Finance Deputy is the only individual who prepares checks for disbursement, and signs the checks with a County Clerk signature stamp. The Finance Deputy also has check signing authorization, along with the First Deputy County Clerk.

The Finance Deputy also independently makes transfers of funds between Division bank accounts and arranges for certain State entities to make monthly withdrawals of amounts collected by the Division on their behalf from a Division bank account. Certain disbursements involve the Finance Deputy preparing the check and depositing the check on behalf of the County.

We recommend that the Division develop and implement a check request process in which check disbursements are reviewed and approved prior to the signed check being mailed. The check preparer should not also be the signer, and thus the check preparer should not have custody of the signature stamp. Pre-numbered check stock should be kept in a locked safe or drawer with limited access, and use of pre-numbered checks should be reconciled by someone independent of the check disbursement process. In the event of an accounting software package being implemented with check writing capability, the Division should utilize blank check stock and MICR toner for check printing.

Bank transfers, wire transfers and withdrawals should also be subject to an independent and documented review and approval. Lastly, the Division should research the feasibility of making electronic disbursements in place of physical checks to improve efficiency.

**Clerk's Response:**

Upon notification, the Finance Deputy immediately instituted a policy to secure check stock in locked cabinet accessible to only him and the First Deputy. Dual signatures (Finance Deputy and First Deputy) accompany all deposit transmittals. Check writing and printing utilizing QuickBooks software is in the process of being implemented.

County Clerk staff is in discussion with the Erie County Comptroller regarding the feasibility of electronic transfer of funds for monthly disbursements to the County's General Fund. Similar discussions will be held with the Office of Court Administration and the Niagara Frontier Transportation Authority.

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle (continued)**  
**For the Period January 1, 2011 through September 30, 2012**

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**Recommendation #CR13**

**Criticality:    Important**  
**Timeline:     Short-Term**

Receipt transactions processed within New Vision by the Division departments for various fees and taxes are based on associated legal authority to collect the amounts. However, there is no formal review of the fee or tax calculations programmed within New Vision to verify their accuracy. We recommend that the Division's Legal Deputy review the calculations for the various fee codes within New Vision at least annually to determine that they are being properly derived and in accordance with the most recent associated legal authority.

**Clerk's Response:**

The Legal Deputy for the County Clerk verified and documented specific legal authority to collect all current fees. Calculation of fees and legal authority to collect will be reviewed on an annual basis.

**Recommendation #CR14**

**Criticality:    Important**  
**Timeline:     Long-Term**

Certain customers of the Division establish a charge account and are granted authorization to be billed later for applicable fees and/or taxes. Payments made electronically to the Division (ACH payments) are being tracked as part of the bank reconciliation process; however, such payments are not being entered into New Vision. As a result, charge account balances within New Vision may not be accurate.

We recommend the Division develop a process to properly track electronic payments for charge account customers within the New Vision software and/or integrate such a process with an accounting software package.

**Clerk's Response:**

Procedures have been implemented to enter all ACH and charge payments on a daily basis into QuickBooks.

**Recommendation #CR15**

**Criticality:    Important**  
**Timeline:     Long-Term**

Refund transactions are processed daily for customers of the Division as appropriate. Customers may choose to receive a physical refund check. Such checks are manually prepared by the Finance Deputy based on refund check reports from New Vision; however, there is a backlog in this process.

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle (continued)**  
**For the Period January 1, 2011 through September 30, 2012**

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Also, currently there is no indication within New Vision as to whether a refund check has been issued for each refund transaction.

We recommend that the Division develop a process to reconcile the refund transactions processed within New Vision to the actual refund checks issued by the Finance Deputy, and/or integrate such a process with an accounting software package.

**Clerk's Response:**

Refund checks are currently issued on a daily basis. The Division implemented a process for reconciliation of the Imprest Account (refund checks) utilizing an Excel spreadsheet. Steps are underway to transfer these records to QuickBooks.

**Recommendation #CR16**

**Criticality:** Routine

**Timeline:** Short-Term

Cashiers in each department of the Division prepare daily close-out reports of cash receipts entered into New Vision, including a report of checks received, and compare these totals to actual cash and checks turned in to the Finance Deputy for the bank deposit. These reports currently exclude credit card receipts. Such reports are not being signed off by the cashier and are not being turned in directly to the Finance Deputy. Also, there is no formal evidence of the Finance Deputy's review of these reports or a summary report of all cashier activity.

We recommend that daily close-out reports be signed by the preparer (cashier), with any exceptions properly noted and documented in writing, and turned in directly to the Finance Deputy. The daily close-out reports should be modified to include credit card receipts in order for the Finance Deputy to be able to compare daily credit card slip totals to the credit card receipts total in New Vision. Additionally, the Finance Deputy should sign off on the cashier summary report as evidence of his review of the cashier daily close-out reports.

**Clerk's Response:**

The Finance Deputy oversees a nightly process that verifies cashier receipts against the daily Cashier Report, New Vision's recording module and deposit ticket. Cashiers alert the Head Cashier and the Finance Deputy to any discrepancies when they are handing in their cash receipts for the day. The Head Cashier and Finance Deputy review discrepancies to identify the source and implement action necessary to correct.



**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
**Cash Receipts/Revenue Collection Cycle (continued)**  
**For the Period January 1, 2011 through September 30, 2012**

---

**Recommendation #CR17**

**Criticality: Routine**

**Timeline: Short-Term**

We noted that cashiers in the Basement Records department interchangeably share the same cash register and user login to New Vision.

We recommend that each authorized cashier log in to New Vision with a unique username and password in accordance with best practices.

**Clerk's Response:**

All employees in the Basement Records area have individual sign-on accounts in New Vision and have been instructed to utilize the same.

**Recommendation #CR18**

**Criticality: Routine**

**Timeline: Short-Term**

Cashiers in each department of the Division (with the exception of Basement Records and Pistol Permits) have their own cash box and change fund established at an authorized amount. Cashiers in the Basement Records and Pistol Permits departments share a department change fund. We recommend that an individual who is independent of the cashiering function periodically count the change funds in order to verify the funds agree to the authorized amount, and that this process be documented.

**Clerk's Response:**

Procedures have been put in place that require the Finance Deputy or Head Cashier to randomly verify change fund accounts and document results of this verification in Excel record. Each cashier will be checked randomly at least once a quarter.

**Recommendation #CR19**

**Criticality: Routine**

**Timeline: Short-Term**

The Finance Deputy or a supervisor from the Land Records department releases the daily, sealed bank deposit bag to an armored car service employee, and each individual is to sign a consignment log sheet documenting the bag number and deposit amount. The log sheet we examined at the time of our review was not consistently signed by a Division employee.

**Erie County Clerk Registrar Division**  
*Detail Findings and Recommendations*  
*Cash Receipts/Revenue Collection Cycle (continued)*  
*For the Period January 1, 2011 through September 30, 2012*

---

We recommend the Division employee who releases the daily deposit to the armored car service sign the consignment log sheet.

**Clerk's Response:**

Division policy calls for a Clerk employee to sign the log sheet documenting the bag number and deposit amount. Management of the Clerk's Office has reinforced the importance of the Registrar Division employee co-signing the log sheet when deposits are picked up by the armored car service.